

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE  
AUTHORITY FOR CLARIFICATION AND ADVANCE RULING**  
(Under Section 48-A of TNVAT Act, 2006)

**Present: 1. Thiru. Hemant Kumar Sinha, I.A.S.,  
Principal Secretary /  
Commissioner of Commercial Taxes,  
2. Thiru. R. Chandramohan, M.A.,  
Additional Commissioner (PR)  
3. Thiru. E. Rathinasamy, M.Sc., B.L.,  
Additional Commissioner (RP) (FAC)**

\* \* \* \* \*

**A.C.A.A.R 24/ 2011-12**  
**D.Dis.Acts Cell II/2074/2012**

**Dated 03.04.2012**

Ref: Application of Tvl.Carrier Air-Conditioning and  
Refrigeration Limited, No.5-A, Kodambakkam High  
Road, T.Nagar, Chennai – 600 017, Dated  
18.01.2012

**ORDER**

Tvl. Carrier Air-Conditioning and Refrigeration Limited, No.5-A, Kodambakkam High Road, T.Nagar, Chennai-600 017 (TIN: 33051522188) have filed an application and sought clarification under section 48-A of TNVAT Act, 2006, read with rule 12-A of TNVAT Rules, 2006.

2. They sought clarification on the following in column 4 of Form 'VV':

**"Nitrile insulation tubes of various sizes".**

3. The issue has been examined in detail with reference to provisions of the TNVAT Act and Rules and clarification is given as under.

4. The Tamil Nadu Value Added Tax (Second Amendment) Act, 2011 came into force on 27.09.2011, by inserting a new section 48-A for the constitution of a State Level Authority for Clarification and Advance Ruling to clarify any point concerning the rate of tax.

5. The applicant sought clarification on **"Nitrile insulation tubes of various sizes"**. The purpose of such insulation tubes is to reduce the unwanted heat loss or gain, decrease the energy demands, control surface temperatures for human protection and comfort and prevent damage to equipments from exposure to nature.

6. Entry 69 of Part-B to First Schedule reads as follows:

"Insulators"

7. Therefore, the ruling is that, "Nitrile insulation tubes of various sizes" are "Insulators" taxable at 5% under entry 69 of Part-B to First Schedule under TNVAT Act 2006.

Sd/- R.Chandramohan

Additional Commissioner (PR)

Sd/- E. Rathinasamy

Additional Commissioner(RP)(FAC)

Sd/- Hemant Kumar Sinha

Principal Secretary /  
Commissioner of Commercial Taxes

To

Tvl.Carrier Air-Conditioning and Refrigeration Limited,  
No.5-A, Kodambakkam High Road,  
T.Nagar, Chennai – 600 017

Copy to:

Assistant Commissioner (CT). T. Nagar North Assessment Circle.  
Joint Commissioner (CS),

**To host in Website**

The Secretary to Government, Commercial Taxes and Registration  
Department , Secretariat, Chennai – 9.

All Joint Commissioners (CT), including Enforcement, LTU, MOU and ISIC

The State Representative, Sales Tax Appellate Tribunal, Chennai-104

The Addl. State Representative, (AB) Chennai, Madurai and Coimbatore

The Director, CTSTI, Greams Road, Chennai-6.

The Executive Officer, Traders Welfare Board, Chennai-5.

The Accountant General (Audit)-II, No.44, Greams Road, Chennai-6.

The Deputy Commissioner (CT), Zone-XI, Chennai

All Additional Commissioners, Deputy Commissioners, Assistant Commissioners,  
Commercial Tax Officers in CCT 's Office

Personal Clerk to the CCT

Stock file / Acts Cell II / Spare-5

//forwarded by order//

  
07/05/12  
Commercial Tax Officer.